

REGISTERED NUMBER: 07920601 (England and Wales)

Unaudited Financial Statements
for the Period 1 February 2021 to 31 August 2021
for
L & S Appleyard Limited

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for the period 1 February 2021 to 31 August 2021**

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L & S Appleyard Limited
Company Information
for the period 1 February 2021 to 31 August 2021

DIRECTORS: Mr L Appleyard

REGISTERED OFFICE: Unit 53
G & H The Lidgates
Langthwaite Business Park, South Kirkby
Pontefract
West Yorkshire
WF9 3NR

REGISTERED NUMBER: 07920601 (England and Wales)

ACCOUNTANTS: Royston Parkin Limited
2 President Buildings
Savile Street East
Sheffield
South Yorkshire
S4 7UQ

L & S Appleyard Limited (Registered number: 07920601)

**Statement of Financial Position
31 August 2021**

	Notes	2021 £	2021 £
CURRENT ASSETS			
Inventories		-	27,672
Debtors	6	-	5,771
Cash at bank		-	32,219
		-	65,662
CREDITORS			
Amounts falling due within one year	7	6,035	64,476
NET CURRENT (LIABILITIES)/ASSETS		(6,035)	1,186
TOTAL ASSETS LESS CURRENT LIABILITIES		(6,035)	1,186
CAPITAL AND RESERVES			
Called up share capital		100	100
Retained earnings		(6,135)	1,086
		(6,035)	1,186

The company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the period ended 31 August 2021.

The members have not required the company to obtain an audit of its financial statements for the period ended 31 August 2021 in accordance with Section 476 of the Companies Act 2006.

The directors acknowledge their responsibilities for:

- (a) ensuring that the company keeps accounting records which comply with Sections 386 and 387 of the Companies Act 2006 and
- (b) preparing financial statements which give a true and fair view of the state of affairs of the company as at the end of each financial year and of its profit or loss for each financial year in accordance with the requirements of Sections 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006 relating to financial statements, so far as applicable to the company.

The notes form part of these financial statements

Statement of Financial Position - continued
31 August 2021

The financial statements have been prepared and delivered in accordance with the provisions applicable to companies subject to the small companies regime.

In accordance with Section 444 of the Companies Act 2006, the Income Statement has not been delivered.

The financial statements were approved by the Board of Directors and authorised for issue on 20 October 2021 and were signed on its behalf by:

Mr L Appleyard - Director

Mr S Appleyard - Director

**Notes to the Financial Statements
for the period 1 February 2021 to 31 August 2021**

1. STATUTORY INFORMATION

L & S Appleyard Limited is a private company, limited by shares, registered in England and Wales. The company's registered number and registered office address can be found on the Company Information page.

2. ACCOUNTING POLICIES

Basis of preparing the financial statements

These financial statements have been prepared in accordance with Financial Reporting Standard 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" including the provisions of Section 1A "Small Entities" and the Companies Act 2006. The financial statements have been prepared under the historical cost convention.

Turnover

Revenue is measured at the fair value of the consideration received or receivable, excluding discounts, rebates, value added tax and other sales taxes.

Goodwill

Goodwill, being the amount paid in connection with the acquisition of a business in 0, is being amortised evenly over its estimated useful life of nil years.

Intangible assets

Intangible assets are initially measured at cost. After initial recognition, intangible assets are measured at cost less any accumulated amortisation and any accumulated impairment losses.

Tangible fixed assets

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.

Land and buildings	- Straight line over 3 years
Plant and machinery etc	- Straight line over 3 years

Stocks

Inventories are valued at the lower of cost and net realisable value, after making due allowance for obsolete and slow moving items.

Taxation

Taxation for the period comprises current and deferred tax. Tax is recognised in the Income Statement, except to the extent that it relates to items recognised in other comprehensive income or directly in equity.

Current or deferred taxation assets and liabilities are not discounted.

Current tax is recognised at the amount of tax payable using the tax rates and laws that have been enacted or substantively enacted by the statement of financial position date.

Notes to the Financial Statements - continued
for the period 1 February 2021 to 31 August 2021

2. ACCOUNTING POLICIES - continued

Deferred tax

Deferred tax is recognised in respect of all timing differences that have originated but not reversed at the statement of financial position date.

Timing differences arise from the inclusion of income and expenses in tax assessments in periods different from those in which they are recognised in financial statements. Deferred tax is measured using tax rates and laws that have been enacted or substantively enacted by the period end and that are expected to apply to the reversal of the timing difference.

Unrelieved tax losses and other deferred tax assets are recognised only to the extent that it is probable that they will be recovered against the reversal of deferred tax liabilities or other future taxable profits.

Hire purchase and leasing commitments

Rentals paid under operating leases are charged to profit or loss on a straight line basis over the period of the lease.

Pension costs and other post-retirement benefits

The company operates a defined contribution pension scheme. Contributions payable to the company's pension scheme are charged to profit or loss in the period to which they relate.

3. EMPLOYEES AND DIRECTORS

The average number of employees during the period was 4 (2021 - 6) .

4. INTANGIBLE FIXED ASSETS

	Goodwill
	£
COST	
At 1 February 2021	
and 31 August 2021	<u>28,500</u>
AMORTISATION	
At 1 February 2021	
and 31 August 2021	<u>28,500</u>
NET BOOK VALUE	
At 31 August 2021	<u>-</u>
At 31 January 2021	<u>-</u>

Notes to the Financial Statements - continued
for the period 1 February 2021 to 31 August 2021

5. **PROPERTY, PLANT AND EQUIPMENT**

	Land and buildings £	Plant and machinery etc £	Totals £
COST			
At 1 February 2021 and 31 August 2021	<u>3,867</u>	<u>1,752</u>	<u>5,619</u>
DEPRECIATION			
At 1 February 2021 and 31 August 2021	<u>3,867</u>	<u>1,752</u>	<u>5,619</u>
NET BOOK VALUE			
At 31 August 2021	<u>-</u>	<u>-</u>	<u>-</u>

6. **DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR**

	2021 £	2021 £
Other debtors	<u>-</u>	<u>5,771</u>

7. **CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR**

	2021 £	2021 £
Bank loans and overdrafts	-	50,000
Trade creditors	-	209
Taxation and social security	-	13,370
Other creditors	<u>6,035</u>	<u>897</u>
	<u>6,035</u>	<u>64,476</u>

This document was delivered using electronic communications and authenticated in accordance with the registrar's rules relating to electronic form, authentication and manner of delivery under section 1072 of the Companies Act 2006.